



General Assembly

## Substitute Bill No. 6595

January Session, 2015



### **AN ACT EXEMPTING BABY DIAPERS FROM THE SALES TAX.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-412 of the general statutes is amended by  
2 adding subdivision (121) as follows (*Effective October 1, 2015, and*  
3 *applicable to sales occurring on and after said date*):

4 (NEW) (121) Sales of disposable or reusable diapers or diaper pads  
5 commonly used by children.

6 Sec. 2. Subdivision (121) of section 12-412 of the general statutes, as  
7 amended by section 196 of public act 14-217, is repealed and the  
8 following is substituted in lieu thereof (*Effective July 1, 2016, and*  
9 *applicable to sales occurring on and after said date*):

10 [(121)] (122) Sales of tangible personal property or services to, and  
11 the storage, use or other consumption of tangible personal property or  
12 services by, a Connecticut credit union, as defined in section 36a-2.

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>October 1, 2015, and applicable to sales occurring on and after said date</i>	12-412
-----------	--	--------

Sec. 2	<i>July 1, 2016, and applicable to sales occurring on and after said date</i>	12-412(121)
--------	---	-------------

***Statement of Legislative Commissioners:***

The effective date of Section 2 was changed to "July 1, 2016" for statutory conformity and the phrase "and applicable to sales occurring on and after said date" was added to both effective dates for clarity.

***KID***      *Joint Favorable Subst. -LCO*